

ABSTRACT

A semiconductor device includes an N-channel device and a P-channel device. The N-channel device includes a first source region, a first drain region, a first fin structure, and a gate. The P-channel device includes a second source region, a second drain region, a second fin structure, and the gate. The second source region, the second drain region, and the second fin structure are separated from the first source region, the first drain region, and the first fin structure by an insulating layer.